

Credit for Solar Hot Water Heater Plumbing Stub Outs
and Electric Vehicle Recharge Outlets

1998

For the calendar year 1998, or fiscal year

beginning _____, 19____, and ending _____, 19____

Attach to your return

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 120, 120S, 120X or 165

Your social security number or federal employer ID number

The houses or dwelling units in which the qualifying installations are made by the builder/taxpayer must be located in Arizona. The credit is in lieu of a deduction for the expenses of installing the solar hot water heater plumbing stub outs and electric vehicle recharge outlets for which the credit is claimed.

Part I Calculation of Current Taxable Year's Credit for Taxpayer That Built the House or Dwelling Unit

1 Total allowable credit - from attached Form(s) 319-1, column (h).	1		
2 Total amount of credits transferred to purchasers or transferees - from attached Form(s) 319-2, column (c).	2		
3 Current taxable year's credit - subtract line 2 from line 1.	3		

Part II Current Taxable Year's Credit for Purchaser or Transferee of the House or Dwelling Unit

4 Total allowable credit - from attached copy of written statement provided by the builder of house or dwelling unit.	4		
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Part III S Corporations Only - Special S Corporation Elections and Shareholder's Share of Credit

- 5 The S corporation has made an irrevocable election for the taxable year ending _____, 19____, to:
(CHECK ONLY ONE BOX)

- ☐ 1 Claim the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part I, line 3
(for the taxable year mentioned above);
OR
☐ 2 Pass the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part I, line 3
(for the taxable year mentioned above) through to its shareholders.

Signature

Title

Date

- 6 The S corporation has made an irrevocable election for the taxable year ending _____, 19____, to:
(CHECK ONLY ONE BOX)

- ☐ 1 Claim the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part II, line 4
(for the taxable year mentioned above);
OR
☐ 2 Pass the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part II, line 4
(for the taxable year mentioned above) through to its shareholders.

Signature

Title

Date

If passing the credit through to the shareholders, complete lines 7 through 10 separately for each shareholder.
Furnish each shareholder with a copy of the completed Form 319.

- 7 Name of shareholder _____
8 Shareholder's TIN _____
9 Shareholder's share of the amount on Part I, line 3 _____
10 Shareholder's share of the amount on Part II, line 4 _____

Part IV Partnerships Only - Partner's Share of Credit

Complete lines 11 through 14 separately for each partner.
Furnish each partner with a copy of the completed Form 319.

11 Name of partner _____

12 Partner's TIN _____

13 Partner's share of the amount on Part I, line 3 _____

14 Partner's share of the amount on Part II, line 4 _____

Part V
Available Credit
Carryover For
Taxpayer as
Builder of
House or
Dwelling Unit

		(a)	(b)	(c)	(d)	(e)	(f)
15	Carryover credit from taxable year ending.						
16	Original credit amount.						
17	Amount previously used.						
18	Tentative carryover - subtract line 17 from line 16.						
19	Amount transferred - enter total amount from Form(s) 319-2, column (e).						
20	Available carryover - subtract line 19 from line 18.						
21	Total available credit carryover.						

Part VI
Available Credit
Carryover for
Taxpayer as
Purchaser or
Transferee of
House or
Dwelling Unit

		(a)	(b)	(c)	(d)	(e)	(f)
22	Carryover credit from taxable year ending.						
23	Original credit amount.						
24	Amount previously used.						
25	Available carryover - subtract line 24 from line 23.						
26	Total available carryover.						

Part VII
Total Available Credit

27	Current taxable year's credit for taxpayer that built the house or dwelling unit. Individuals, corporations, and S corporations - <i>enter amount from Part I, line 3.</i> S corporations shareholders - <i>enter amount from Part III, line 9.</i> Partners of a partnership - <i>enter amount from Part IV, line 13.</i>	27		
28	Current taxable year's credit for purchaser or transferee of house or dwelling unit. Individuals, corporations, and S corporations - <i>enter amount from Part II, line 4.</i> S corporations shareholders - <i>enter amount from Part III, line 10.</i> Partners of a partnership - <i>enter amount from Part IV, line 14.</i>	28		
29	Available credit carryover for taxpayer as builder of house or dwelling unit - <i>enter amount from Part V, line 21, column (f).</i>	29		
30	Available credit carryover for taxpayer as purchaser or transferee of house or dwelling unit - <i>enter amount from Part VI, line 26, column (f).</i>	30		
31	Total available credit - add lines 27, 28, 29, and 30. <i>Enter the total here and on Form 300, Part I, line 14, or Form 301, Part I, line 13.</i>	31		

Solar Hot Water Heater Plumbing Stub Out and Electric Vehicle Recharge Outlet Installations

If the taxpayer has made qualifying installations in more than 12 houses or dwelling units, complete additional Form(s) 319-1.	(b)	(c)	(d)	(e)	(f)	(g)	(h)
(a) House or Dwelling Unit Address	Number of Stub Outs Installed	Allowable Cost - <i>lesser of actual installation cost or \$75</i>	Total Allowable Stub Out Cost - <i>multiply column (b) by column (c)</i>	Number of Recharge Outlets Installed	Allowable Cost - <i>lesser of actual installation cost or \$75</i>	Total Allowable Recharge Outlet Cost - <i>multiply column (e) by column (f)</i>	Total Allowable Credit for House or Dwelling Unit - <i>add columns (d) and (g)</i>
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13 Total - Add lines 1 through 12. Enter the total here.							

Tax Credits Transferred to the Purchaser or Transferee of a House or Dwelling Unit

If the taxpayer is transferring the tax credit for more than 12 houses or dwelling units, complete additional Form(s) 319-2.	(b)	(c)	(d)	(e)	(f)
(a) House or Dwelling Unit Address	Name(s) of Purchaser or Transferee	Current Taxable Year's Credit Transferred - <i>amount for house or dwelling unit from column (h) of 1998 Form(s) 319-1</i>	Credit Transfer for Prior Taxable Year Ending - <i>list taxable year in which the taxpayer made the qualifying installations</i>	Amount of Prior Taxable Year Credit Transferred for House or Dwelling Unit - <i>amount from column (h) of the Form 319-1 filed for the taxable year listed in column (d)</i>	Total Credit Transfers - <i>add columns (c) and (e). Enter the total</i>
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13 Total - Add lines 1 through 12. Enter the total here.					